

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Madison-Grant United Sch Corp (2825)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,029,977	58.6%	\$9,251,675	61.8%	\$6,709,079	45.2%	\$6,350,088	44.4%
Student Instructional Support	\$1,036,685	8.6%	\$1,097,917	7.3%	\$923,826	6.2%	\$922,609	6.4%
Overhead and Operational	\$2,725,740	22.7%	\$3,002,893	20.1%	\$5,248,105	35.3%	\$4,983,290	34.8%
Nonoperational	\$1,212,292	10.1%	\$1,611,701	10.8%	\$1,972,323	13.3%	\$2,058,559	14.4%
Grand Total	\$12,004,694		\$14,964,185		\$14,853,333		\$14,314,545	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	67.2%	69.2%	51.4%	50.8%



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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,388,074	\$2,393,472	\$2,848,090	\$2,857,506	20%	19%	0%
	11200 Regular Programs; Middle/Junior High	\$619,765	\$579,666	\$533,557	\$472,423	-24%	-19%	-11%
	11300 Regular Programs; High School	\$1,432,671	\$1,428,490	\$1,612,838	\$1,469,857	3%	3%	-9%
	11350 Regular Programs; High School; Academic Honors Diploma	\$18,500	\$26,100	\$37,347	\$29,607	60%	13%	-21%
	11590 Other Vocational Education Programs	\$7,432				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$14,531	\$13,623	\$12,521	\$16,139	11%	18%	29%
	12210 Mental Disabilities; Mild Mental Disabilities	\$98,799	\$78,990	\$100,853	\$100,649	2%	27%	0%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$28,577	\$29,600	\$102,299	\$55,353	94%	87%	-46%
	12310 Physical Impairment; Orthopedic Impairment	\$8,044	\$18,292	\$43,999	\$55,804	> 500%	205%	27%
	12340 Physical Impairment; Hearing Impairment	\$2,181				-100%		
	12350 Physical Impairment; Homebound	\$2,251	\$6,431	\$5,261	\$2,298	2%	-64%	-56%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$44,176	\$44,811	\$54,691	\$90,274	104%	101%	65%
	12520 Culturally Different; Compensatory	\$5,856	\$697	\$6,511		-100%	-100%	-100%
	12610 Learning Disability	\$146,726	\$281,581	\$239,699	\$275,305	88%	-2%	15%
	12710 Equal Opportunity At Risk	\$23,375	\$58,622	\$37,130	\$37,668	61%	-36%	1%
	14100 Summer School Programs; Elementary	\$791				-100%		
	14200 Summer School Programs; Middle/Junior High School	\$3,624				-100%		
	14300 Summer School Programs; High School	\$25,490	\$5,646	\$9,064		-100%	-100%	-100%
	16100 Remediation Testing	\$22,002	\$26,006	\$18,249	\$23,098	5%	-11%	27%
	16200 Preventive Remediation	\$106,799	\$45,537	\$44,464	\$47,505	-56%	4%	7%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$50,147	\$75,140	\$196,345	\$86,185	72%	15%	-56%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$120,492	\$207,904	\$213,516	\$234,042	94%	13%	10%
	17900 Payments to Other Governmental Units Within State; Other	\$10	\$40		\$50	400%	25%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,920	\$23,968	\$74,430	\$50,069	93%	109%	-33%
	22130 Improvement of Instruction; Instructional Staff Training		\$13,952	\$24,981	\$15,384		10%	-38%
	22220 Library/Media Services; School Library	\$112,335	\$153,250	\$160,742	\$163,934	46%	7%	2%
	22230 Library/Media Services; Audiovisual	\$9,655	\$7,883	\$5,072	\$4,809	-50%	-39%	-5%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$40,295	\$41,195	\$36,955		-8%	-10%
	22360 Instruction, Related Technology; Network Support		\$31,872	\$117,161	\$149,288		368%	27%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,007	\$53,444	\$368	\$102	-90%	-100%	-72%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$122,968	\$75,863	\$135,032	\$65,881	-46%	-13%	-51%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks		\$627	\$33,664	\$9,902		> 500%	-71%
	26497 2007 Account Code - Teachers Retirement Fund	\$257,745	\$310,538					
Student Academic Achievement Total		\$5,699,943	\$6,032,340	\$6,709,079	\$6,350,088	11%	5%	-5%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$37,460				-100%		
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,022				-100%		
	21220 Guidance Services; Counseling Services	\$99,738	\$112,570	\$101,825	\$108,546	9%	-4%	7%
	21340 Health Services; Nurse Services	\$24,186	\$30,018	\$32,789	\$30,876	28%	3%	-6%
	21420 Psychological Testing	\$31,342	\$18,166	\$7,416	\$5,653	-82%	-69%	-24%
	21430 Psychological Counseling	\$21,401	\$28,443	\$55,492	\$56,035	162%	97%	1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$30,115	\$27,159	\$7,511	\$9,388	-69%	-65%	25%
	21810 Special Education Administration; Service Area Direction	\$29,151	\$35,132	\$37,458	\$19,599	-33%	-44%	-48%
	24100 Office of The Principal	\$546,041	\$609,402	\$625,762	\$640,610	17%	5%	2%
	24900 Other Support Services, School Administration	\$53,806	\$55,573	\$55,573	\$51,902		-4%	-7%
Student Instructional Support Total		\$820,455	\$914,695	\$923,826	\$922,609	12%	1%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$26,720	\$29,711	\$25,419	\$25,275	-5%	-15%	-1%
	23120 Board of Education; Service Area Assistants	\$9,461	\$22,808	\$13,838	\$5,920	-37%	-74%	-57%
	23150 Board of Education; Legal Services	\$11,669	\$27,344	\$16,230	\$11,006	-6%	-60%	-32%
	23160 Board of Education; Promotion Expenses	\$649	\$1,006	\$407	\$1,244	92%	24%	206%
	23210 Executive Administration; Office of The Superintendent	\$88,415	\$102,049	\$139,862	\$138,952	57%	36%	-1%
	23290 Executive Administration; Other Executive Administration Services	\$8,068	\$4,922	\$9,554	\$9,812	22%	99%	3%
	25110 Fiscal Services; Office of The Business Manager	\$14,572	\$12,548	\$25,028	\$18,757	29%	49%	-25%
	25130 Fiscal Services; Budgeting	\$8,225	\$9,486			-100%	-100%	
	25150 Fiscal Services; Payroll Services	\$28,328	\$29,781	\$32,207	\$33,464	18%	12%	4%

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	25160 Fiscal Services; Financial Accounting	\$34,413	\$45,407	\$48,772	\$50,113	46%	10%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$14,494	\$572	\$4,764	\$24,867	72%	> 500%	422%
	25195 Other Fiscal Services; Bank Account Service Charge			\$820	\$1,040			27%
	25750 Personnel Services; Health Services	\$850	\$612	\$998	\$715	-16%	17%	-28%
	25790 Personnal Services; Other Professional Services			\$2,115,421	\$2,052,712			-3%
	25920 Ditch Assessments	\$560	\$304	\$706	\$184	-67%	-39%	-74%
	25990 Other Support Services, Central			\$60				-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$37,986	\$42,387	\$43,444	\$46,546	23%	10%	7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$866,117	\$942,100	\$1,172,490	\$1,036,208	20%	10%	-12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,958	\$8,980	\$8,651	\$11,222	126%	25%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$77,280	\$117,249	\$141,540	\$165,796	115%	41%	17%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$536	\$850					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$10,881	\$10,434	\$26,059	\$26,217	141%	151%	1%
	26600 Operation and Maintenance of Plant Services; Security Services	\$6,431	\$4,673	\$4,707	\$4,494	-30%	-4%	-5%
	26700 Operation and Maintenance of Plant Services; Insurance	\$54,917	\$110,892	\$55,277	\$60,278	10%	-46%	9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$109	\$177			-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$29,988		\$11,047	\$12,101	-60%		10%
	27100 Student Transportation; Vehicle Operation	\$279,829	\$311,281	\$386,480	\$354,742	27%	14%	-8%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$120,777	\$180,195	\$213,755	\$204,906	70%	14%	-4%
	27400 Student Transportation; Purchase of School Buses	\$58,089	\$190,933	\$143,960	\$80,872	39%	-58%	-44%
	27500 Student Transportation; Insurance on Buses	\$19,170	\$22,141	\$13,700	\$14,259	-26%	-36%	4%
	27700 Student Transportation; Contracted Transportation Services	\$103,788	\$463	\$469	\$249	-100%	-46%	-47%
	27900 Student Transportation; Other Student Transportation Services	\$5,089	\$2,696	\$27,046	\$2,819	-45%	5%	-90%
	31100 Food Services Operations; Service Area Direction	\$22,288	\$20,507	\$21,592	\$3,576	-84%	-83%	-83%
	31200 Food Services Operations; Food Preparation and Dispensing	\$255,986	\$264,243	\$258,569	\$299,599	17%	13%	16%
	31400 Food Services Operations; Food Purchases	\$211,597	\$228,758	\$285,233	\$285,345	35%	25%	0%
Overhead and Operational Total		\$2,412,241	\$2,745,512	\$5,248,105	\$4,983,290	107%	82%	-5%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$4,866	\$1,877	\$2,878	\$2,216	-54%	18%	-23%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,250	\$53,079	\$98,096	\$160,102	> 500%	202%	63%
	45100 Building Acquisition, Construction and Improvements	\$206,573	\$293,489	\$206,062	\$194,013	-6%	-34%	-6%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment		\$14,638				-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$369	\$6,810	\$17,692	\$71,756	> 500%	> 500%	306%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$234,021	\$121,020	\$157,148	\$168,449	-28%	39%	7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,004	\$13,658	\$66,147	\$28,467	-72%	108%	-57%
	51100 Debt Services; Principal on Debt; Bonds			\$155,000	\$165,000			6%
	52100 Debt Services; Interest on Debt; Bonds			\$167,521	\$158,493			-5%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$31,860				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$538,500	\$971,000	\$1,058,000	\$1,058,000	96%	9%	0%
	54200 Common School Fund; Principal	\$120,563	\$87,375			-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$1,245	\$16,894	\$43,779	\$52,064	> 500%	208%	19%
Nonoperational Total		\$1,211,390	\$1,611,701	\$1,972,323	\$2,058,559	70%	28%	4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$68,958	\$53,193					
	26492 2007 Account Code - Social Security	\$502,364	\$521,245					
	26493 2007 Account Code - Workmen's Compensation	\$34,304	\$47,946					
	26494 2007 Account Code - Group Insurance	\$1,179,170	\$754,902					
	26496 2007 Account Code - Unemployment Compensation	\$7,654	\$7,467					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$68,215	\$2,275,183					
Prorated By Fund Total		\$1,860,666	\$3,659,937					